

## **GENERAL FUND**

**The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.**

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 12,712,341	\$ 12,287,040	\$ 12,267,859	\$ (19,181)
Sales and Use Taxes	200,150	200,150	221,891	21,741
Interest/Penalty on Taxes	632,000	632,000	663,107	31,107
Total Taxes	<u>13,544,491</u>	<u>13,119,190</u>	<u>13,152,857</u>	<u>33,667</u>
Intergovernmental				
State Aid	214,000	214,000	220,740	6,740
State Shared Taxes	2,580,804	2,580,804	2,594,928	14,124
E 911 Wireless	140,000	140,000	185,971	45,971
Court System	536,070	548,738	550,673	1,935
County Clerk/Elections	-	48,435	-	(48,435)
County Treasurer	24,000	77,967	71,396	(6,571)
Land Records	300	300	1,355	1,055
Sheriff/Jail	58,500	58,500	32,831	(25,669)
Emergency Management	158,000	169,186	86,794	(82,392)
Health Department	1,014,019	1,038,087	1,066,980	28,893
Senior Services	419,515	419,515	418,998	(517)
Family Support	959,947	992,174	1,026,502	34,328
Veterans Services	13,000	13,000	13,000	-
Parks	250,125	250,125	125,330	(124,795)
County Extension Office	2,000	2,000	4,000	2,000
Land & Water Conservation	439,340	498,055	527,487	29,432
Environmental Services	30,000	30,000	116,207	86,207
Housing/Economic Development	618,000	618,000	375,500	(242,500)
Total Intergovernmental	<u>7,457,620</u>	<u>7,698,886</u>	<u>7,418,692</u>	<u>(280,194)</u>
Licenses and Permits				
County Clerk	35,100	35,100	31,419	(3,681)
Court System	950	950	320	(630)
Health Department	156,000	156,000	158,737	2,737
Sheriff	3,000	3,000	1,807	(1,193)
Zoning/Environmental Services	196,872	196,872	191,579	(5,293)
Total Licenses and Permits	<u>391,922</u>	<u>391,922</u>	<u>383,862</u>	<u>(8,060)</u>
Fines and Forfeits				
Court System	675,000	675,000	621,077	(53,923)
Environmental Services	6,500	6,500	3,896	(2,604)
Total Fines and Forfeits	<u>681,500</u>	<u>681,500</u>	<u>624,973</u>	<u>(56,527)</u>

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	
Original	Final			
Revenues:				
Public Charges for Services				
County Board	900	900	1,075	175
Clerk of Courts	446,000	446,000	557,650	111,650
Probate	30,050	30,050	40,710	10,660
Family Court Commissioner	44,000	44,000	43,365	(635)
Morgue	94,200	94,200	86,149	(8,051)
District Attorney	9,650	9,650	12,855	3,205
Corporation Counsel	30,000	30,000	18,905	(11,095)
County Clerk	30	30	38	8
Elections	150	150	121	(29)
Human Resources	20	20	5	(15)
Information Systems	8,200	8,200	11,190	2,990
Finance Department	1,200	1,200	924	(276)
County Treasurer	7,000	7,000	6,263	(737)
Tax Listing	2,000	2,000	1,111	(889)
Central Services	3,200	3,200	1,749	(1,451)
Government Center	30	30	-	(30)
Jail Building	60,000	60,000	60,000	-
Register of Deeds	12,000	12,000	11,833	(167)
Land Records	440,614	440,614	444,006	3,392
Sheriff	100,500	105,500	126,494	20,994
Deputy Reserves	36,500	36,500	31,962	(4,538)
Jail	580,555	638,555	651,100	12,545
Health Department	566,200	577,200	581,635	4,435
Family Support	33,700	33,700	31,206	(2,494)
Senior Services	26,000	26,000	34,198	8,198
Parks	115,860	84,060	91,503	7,443
Fairgrounds	147,671	147,671	138,485	(9,186)
County Extension Office	34,720	34,720	28,234	(6,486)
Land & Water Conservation	17,900	17,900	29,231	11,331
Planning	15,675	15,675	11,146	(4,529)
Total Public Charges for Services	2,864,525	2,906,725	3,053,143	146,418
Intergovernmental Charges for Services				
Clerk of Courts	4,000	4,000	8,478	4,478
State Special Charges	12,354	12,354	15,568	3,214
Morgue/Medical Examiner	483,000	483,000	528,586	45,586
Elections	21,325	21,325	21,350	25
Human Resources	20	20	-	(20)
County Treasurer	17,300	19,800	20,453	653
Tax Listing	350	350	479	129

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Charges for Services				
Central Services	300	300	244	(56)
Telecommunication	162,000	162,385	165,947	3,562
Government Center	344,950	344,950	356,253	11,303
Register of Deeds	1,000	1,000	1,854	854
Sheriff	12,500	12,500	40,472	27,972
Dispatch Center	4,464	4,464	1,488	(2,976)
Jail	1,709,500	1,804,500	2,092,262	287,762
Emergency Management	-	-	3,770	3,770
Health Department	56,862	56,862	70,093	13,231
Senior Services	400,000	400,000	389,550	(10,450)
County Extension Office	15,573	15,573	15,447	(126)
Land & Water Conservation	15,000	19,181	20,420	1,239
Parks	35,000	-	-	-
Planning	50	50	-	(50)
Total Intergovernmental Charges for Services	3,295,548	3,362,614	3,752,714	390,100
Interdepartmental Charges for Services				
Clerk of Courts	1,850	1,850	3,022	1,172
Family Court Commissioner	55,000	55,000	78,523	23,523
Corporation Counsel	52,500	52,500	44,426	(8,074)
County Executive	6,100	6,100	6,100	-
Information Systems	775,488	765,488	765,488	-
Finance Department	8,500	8,500	8,286	(214)
Indirect Cost Allocation	568,964	568,964	578,264	9,300
Tax Listing	50	50	-	(50)
Central Services	52,000	52,000	43,060	(8,940)
RM Meeting Room	300	300	1,530	1,230
Western Ave Annex	-	1,690	1,649	(41)
Portland St. Property	206,400	206,400	205,800	(600)
Sheriff	120,000	120,000	134,742	14,742
Dispatch	-	7,186	7,186	-
Health Department	540,276	540,276	634,804	94,528
Senior Services	154,000	154,000	191,866	37,866
County Extension Office	15,175	15,175	6,750	(8,425)
Parks	-	-	316	316
Planning	70,780	70,780	71,229	449
Total Interdepartmental Charges for Services	2,627,383	2,626,259	2,783,041	156,782

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	27,090	27,090	23,531	(3,559)
Sale of Property, Equipment and				
Materials	282,763	289,376	102,080	(187,296)
Interest Income	1,704,333	1,704,333	1,025,336	(678,997)
Insurance Recoveries	-	-	69,843	69,843
Prior Year Revenue	-	55,000	130,723	75,723
Donations	54,700	60,700	91,501	30,801
Unclassified	10,000	72,000	344,378	272,378
Total Miscellaneous	2,078,886	2,208,499	1,787,392	(421,107)
Total Revenues	32,941,875	32,995,595	32,956,674	(38,921)
Other Financing Sources:				
Long Term Debt Issued	1,865,000	1,810,200	1,760,000	(50,200)
Transfers In	206,200	206,200	2,401,790	2,195,590
Total Other Financing Sources	2,071,200	2,016,400	4,161,790	2,145,390
Total Revenues and Other Financing Sources	\$ 35,013,075	\$ 35,011,995	\$ 37,118,464	\$ 2,106,469

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 71,455	\$ 71,455	60,140	\$ 11,315
Other Operating Expenditures	56,550	58,350	46,825	11,525
Total Expenditures	128,005	129,805	106,965	22,840
Commissions and Committees				
Salaries, Wages and Benefits	6,250	6,250	5,354	896
Other Operating Expenditures	1,800	1,800	1,471	329
Total Expenditures	8,050	8,050	6,825	1,225
Clerk of Courts				
Salaries, Wages and Benefits	1,445,130	1,464,220	1,461,831	2,389
Capital Outlay	150,000	207,868	7,863	200,005
Other Operating Expenditures	665,600	665,600	686,464	(20,864)
Total Expenditures	2,260,730	2,337,688	2,156,158	181,530
Probate Office				
Salaries, Wages and Benefits	128,970	130,395	128,449	1,946
Other Operating Expenditures	103,100	103,100	101,799	1,301
Total Expenditures	232,070	233,495	230,248	3,247
Family Court Commissioner				
Salaries, Wages and Benefits	299,855	302,835	295,883	6,952
Other Operating Expenditures	16,710	16,710	14,667	2,043
Total Expenditures	316,565	319,545	310,550	8,995
Medical Examiner/Morgue				
Salaries, Wages and Benefits	707,100	701,415	727,883	(26,468)
Capital Outlay	145,300	89,500	68,647	20,853
Other Operating Expenditures	131,330	143,770	116,278	27,492
Total Expenditures	983,730	934,685	912,808	21,877
District Attorney				
Salaries, Wages and Benefits	237,675	245,810	249,712	(3,902)
Capital Outlay	-	7,260	9,957	(2,697)
Other Operating Expenditures	63,450	74,795	79,191	(4,396)
Total Expenditures	301,125	327,865	338,860	(10,995)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Victim/Witness Program				
Salaries, Wages and Benefits	109,180	99,735	100,074	(339)
Other Operating Expenditures	7,115	7,115	8,613	(1,498)
Total Expenditures	116,295	106,850	108,687	(1,837)
Corporation Counsel				
Salaries, Wages and Benefits	298,105	306,870	311,538	(4,668)
Other Operating Expenditures	68,380	68,380	58,113	10,267
Total Expenditures	366,485	375,250	369,651	5,599
County Executive				
Salaries, Wages and Benefits	170,595	169,645	168,828	817
Capital Outlay	500	500	418	82
Other Operating Expenditures	7,855	8,355	7,585	770
Total Expenditures	178,950	178,500	176,831	1,669
County Clerk				
Salaries, Wages and Benefits	213,801	212,706	206,113	6,593
Capital Outlay	1,450	1,000	865	135
Other Operating Expenditures	13,899	14,749	12,475	2,274
Total Expenditures	229,150	228,455	219,453	9,002
Elections				
Salaries, Wages and Benefits	12,893	13,878	8,462	5,416
Capital Outlay	1,900	52,145	1,353	50,792
Other Operating Expenditures	32,210	40,560	24,618	15,942
Total Expenditures	47,003	106,583	34,433	72,150
Animal Licenses -other	5,000	5,000	4,196	804
Human Resources				
Salaries, Wages and Benefits	226,815	228,780	219,957	8,823
Capital Outlay	3,300	5,200	4,709	491
Other Operating Expenditures	58,140	61,440	48,133	13,307
Total Expenditures	288,255	295,420	272,799	22,621
Information Systems				
Salaries, Wages and Benefits	628,055	638,390	628,779	9,611
Capital Outlay	41,520	100,150	62,930	37,220
Other Operating Expenditures	169,864	246,335	192,061	54,274
Total Expenditures	839,439	984,875	883,770	101,105

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Finance Department				
Salaries, Wages and Benefits	492,830	497,695	498,342	(647)
Capital Outlay	22,000	23,400	3,327	20,073
Other Operating Expenditures	218,065	218,065	203,824	14,241
Total Expenditures	732,895	739,160	705,493	33,667
County Treasurer				
Salaries, Wages and Benefits	241,285	239,995	236,517	3,478
Capital Outlay	2,875	3,587	3,783	(196)
Other Operating Expenditures	72,522	158,181	122,560	35,621
Total Expenditures	316,682	401,763	362,860	38,903
Tax Listing				
Salaries, Wages and Benefits	189,115	190,705	182,540	8,165
Capital Outlay	700	700	-	700
Other Operating Expenditures	27,459	27,459	25,127	2,332
Total Expenditures	217,274	218,864	207,667	11,197
Purchasing				
Salaries, Wages and Benefits	110,150	106,035	106,749	(714)
Other Operating Expenditures	6,925	6,925	6,000	925
Total Expenditures	117,075	112,960	112,749	211
Risk Management - other	169,350	186,350	142,802	43,548
Telecommunications				
Salaries, Wages and Benefits	20,975	21,360	21,520	(160)
Capital Outlay	144,737	110,525	27,173	83,352
Other Operating Expenditures	104,450	144,450	104,215	40,235
Total Expenditures	270,162	276,335	152,908	123,427
Central Services				
Salaries, Wages and Benefits	32,160	32,115	29,315	2,800
Other Operating Expenditures	59,880	69,880	59,016	10,864
Total Expenditures	92,040	101,995	88,331	13,664

(Continued)



**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Buildings and Grounds				
Salaries, Wages and Benefits	286,420	292,675	284,335	8,340
Capital Outlay	305,000	450,190	430,220	19,970
Other Operating Expenditures	923,884	960,872	910,822	50,050
Total Expenditures	1,515,304	1,703,737	1,625,377	78,360
Administrative Car Pool-Other	7,820	7,820	6,980	840
Register of Deeds				
Salaries, Wages and Benefits	253,395	254,655	252,564	2,091
Other Operating Expenditures	51,178	51,678	46,676	5,002
Total Expenditures	304,573	306,333	299,240	7,093
Land Records				
Salaries, Wages and Benefits	57,460	57,665	48,377	9,288
Capital Outlay	14,500	14,500	8,699	5,801
Other Operating Expenditures	77,573	133,570	57,200	76,370
Total Expenditures	149,533	205,735	114,276	91,459
Section Corner-Other Operating Exp	25,000	26,500	24,990	1,510
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	1,000	1,000	119	881
Future Budget Adjustments	(50,000)	(50,000)	-	(50,000)
Total Expenditures	(49,000)	(49,000)	119	(49,119)
Total General Government	10,169,560	10,810,618	9,976,026	834,592
Public Safety				
Sheriff				
Salaries, Wages and Benefits	4,626,905	4,648,650	4,693,619	(44,969)
Capital Outlay	337,935	378,895	387,534	(8,639)
Other Operating Expenditures	639,110	730,830	698,796	32,034
Total Expenditures	5,603,950	5,758,375	5,779,949	(21,574)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Dispatch Center				
Salaries, Wages and Benefits	1,496,125	1,479,855	1,399,519	80,336
Capital Outlay	115,350	135,274	69,549	65,725
Other Operating Expenditures	398,075	399,075	313,137	85,938
Total Expenditures	2,009,550	2,014,204	1,782,205	231,999
Deputy Reserves				
Salaries, Wages and Benefits	39,500	39,500	30,837	8,663
Jail				
Salaries, Wages and Benefits	3,997,185	4,110,865	4,434,290	(323,425)
Capital Outlay	49,650	72,540	72,874	(334)
Other Operating Expenditures	1,019,245	1,167,245	1,316,929	(149,684)
Total Expenditures	5,066,080	5,350,650	5,824,093	(473,443)
Jail Building Maintenance-other	372,600	372,600	402,734	(30,134)
Emergency Government				
Salaries, Wages and Benefits	149,150	167,080	149,961	17,119
Capital Outlay	60,000	74,219	22,036	52,183
Other Operating Expenditures	139,730	141,562	66,753	74,809
Total Expenditures	348,880	382,861	238,750	144,111
County Ambulance-other	259,206	259,206	254,206	5,000
Total Public Safety	13,699,766	14,177,396	14,312,774	(135,378)
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,340,090	1,387,805	1,343,561	44,244
Capital Outlay	6,500	7,400	7,083	317
Other Operating Expenditures	194,430	235,130	191,750	43,380
Total Expenditures	1,541,020	1,630,335	1,542,394	87,941
Inspection Program				
Salaries, Wages and Benefits	158,320	159,610	157,824	1,786
Other Operating Expenditures	29,000	50,145	28,761	21,384
Total Expenditures	187,320	209,755	186,585	23,170

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Home Health				
Salaries, Wages and Benefits	590,375	590,375	641,000	(50,625)
Other Operating Expenditures	93,015	93,015	101,377	(8,362)
Total Expenditures	683,390	683,390	742,377	(58,987)
Personal Care				
Salaries, Wages and Benefits	148,230	153,580	147,423	6,157
Other Operating Expenditures	20,130	20,130	19,719	411
Total Expenditures	168,360	173,710	167,142	6,568
Tobacco Control				
Salaries, Wages and Benefits	57,515	59,185	68,957	(9,772)
Other Operating Expenditures	6,085	17,161	8,033	9,128
Total Expenditures	63,600	76,346	76,990	(644)
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	161,120	164,625	163,117	1,508
Other Operating Expenditures	308,536	390,959	307,962	82,997
Total Expenditures	469,656	555,584	471,079	84,505
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	263,440	273,240	269,722	3,518
Capital Outlay	-	4,605	4,108	497
Other Operating Expenditures	23,045	51,999	28,038	23,961
Total Expenditures	286,485	329,844	301,868	27,976
Family Support				
Salaries, Wages and Benefits	837,015	868,435	851,092	17,343
Capital Outlay	-	11,491	11,352	139
Other Operating Expenditures	298,451	298,451	282,838	15,613
Total Expenditures	1,135,466	1,178,377	1,145,282	33,095
Transportation/Senior Services				
Salaries, Wages and Benefits	554,200	573,575	523,886	49,689
Capital Outlay	99,000	99,000	86,722	12,278
Other Operating Expenditures	541,390	845,029	522,958	322,071
Total Expenditures	1,194,590	1,517,604	1,133,566	384,038

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Veterans Services				
Salaries, Wages and Benefits	132,190	133,260	132,207	1,053
Capital Outlay	1,750	1,750	1,247	503
Other Operating Expenditures	40,700	48,400	40,930	7,470
Total Expenditures	174,640	183,410	174,384	9,026
Advocap	15,000	15,000	15,000	-
ASTOP	14,500	14,500	14,500	-
Bethany House	9,500	9,500	9,500	-
Big Brothers/Big Sisters	11,500	11,500	11,500	-
CASA	48,000	48,000	48,000	-
Solutuions Center	19,500	19,500	19,500	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,025,527	6,659,355	6,062,667	596,688
Culture, Recreation and Education				
Library-other	819,531	819,531	819,531	-
Parks				
Salaries, Wages and Benefits	253,995	200,450	205,087	(4,637)
Capital Outlay	541,496	540,548	290,249	250,299
Other Operating Expenditures	208,568	212,518	183,731	28,787
Total Expenditures	1,004,059	953,516	679,067	274,449
Fairgrounds				
Salaries, Wages and Benefits	182,265	184,675	183,926	749
Capital Outlay	168,000	168,000	127,963	40,037
Other Operating Expenditures	152,442	163,727	145,590	18,137
Total Expenditures	502,707	516,402	457,479	58,923

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Culture, Recreation and Education				
County Extension Office				
Salaries, Wages and Benefits	206,630	207,680	206,069	1,611
Capital Outlay	2,700	2,700	2,565	135
Other Operating Expenditures	308,877	414,035	301,705	112,330
Total Expenditures	518,207	624,415	510,339	114,076
UW Center-Fond du Lac Campus				
Capital Outlay	77,000	77,000	51,610	25,390
Other Operating Expenditures	44,370	58,370	54,628	3,742
Total Expenditures	121,370	135,370	106,238	29,132
Recreation Trails-other	246,825	246,825	120,362	126,463
Total Culture, Recreation and Education	3,212,699	3,296,059	2,693,016	603,043
Conservation and Development				
Land Conservation				
Salaries, Wages and Benefits	541,460	541,555	515,383	26,172
Capital Outlay	3,600	7,050	6,866	184
Other Operating Expenditures	349,606	409,640	441,112	(31,472)
Total Expenditures	894,666	958,245	963,361	(5,116)
Planning				
Salaries, Wages and Benefits	336,205	339,450	336,609	2,841
Capital Outlay	5,000	5,000	4,361	639
Other Operating Expenditures	30,792	30,792	29,084	1,708
Total Expenditures	371,997	375,242	370,054	5,188
Natural Beauty Council-other	360	360	297	63
County Promotion-other	99,785	103,398	105,966	(2,568)
CDBG-Revolving Loan Fund	618,000	618,000	656,067	(38,067)
Environmental Services				
Salaries, Wages and Benefits	190,250	192,610	192,854	(244)
Other Operating Expenditures	68,360	71,210	146,921	(75,711)
Total Expenditures	258,610	263,820	339,775	(75,955)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Non-Metallic Mining				
Salaries, Wages and Benefits	31,095	31,845	31,430	415
Other Operating Expenditures	8,905	40,843	8,110	32,733
Total Expenditures	40,000	72,688	39,540	33,148
POWTS Maintenance Program				
Salaries, Wages and Benefits	42,580	43,410	41,377	2,033
Other Operating Expenditures	13,022	57,160	8,620	48,540
Total Expenditures	55,602	100,570	49,997	50,573
Total Conservation and Development	2,339,020	2,492,323	2,525,057	(32,734)
Capital Outlay				
Parkland Purchase	100,000	-	-	-
Building Improvements-Govt Center	40,000	42,500	29,624	12,876
Building Improvements-Portland Street	10,000	10,000	7,750	2,250
Building Improvements-Highway	10,000	10,000	987	9,013
Land Improvements-U.W.Center FdL	40,000	40,000	33,700	6,300
Eqpmt/Bldg - Contingency	20,000	-	-	-
Major Projects - Contingency	50,000	53,892	-	53,892
Total Capital Outlay	270,000	156,392	72,061	84,331
Contingency				
Salary/Fringe	544,310	483,950	-	483,950
Total Expenditures	36,260,882	38,076,093	35,641,601	2,434,492
Other Financing Uses:				
Transfers out	237,000	237,000	259,667	(22,667)
Total Expenditures and Other Financing Uses	\$ 36,497,882	\$ 38,313,093	\$ 35,901,268	\$ 2,411,825

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## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Fund**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**Nutrition Program** – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

### **Permanent Fund**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

**Sheriff Canine Fund** – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.



**FOND DU LAC COUNTY, WISCONSIN**

Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2007

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 72,280	\$ 61,792	\$ 134,072
Receivables			
Accounts	712	-	712
Interest	-	2,427	2,427
Inventories and prepaid items	1,669	-	1,669
<b>TOTAL ASSETS</b>	<b>\$ 74,661</b>	<b>\$ 64,219</b>	<b>\$ 138,880</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ 1,204	\$ -	\$ 1,204
Accrued payroll liabilities	15,736	-	15,736
Total Liabilities	16,940	-	16,940
Fund Balances			
Reserved			
Inventories and prepaid items	1,669	-	1,669
Sheriff canine fund	-	50,000	50,000
Unreserved			
Designated	56,052	14,219	70,271
Total Fund Balances	57,721	64,219	121,940
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 74,661</b>	<b>\$ 64,219</b>	<b>\$ 138,880</b>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2007

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 343,537	\$ -	\$ 343,537
Public charges for services	110,856	-	110,856
Intergovernmental charges for services	13,483	-	13,483
Miscellaneous	21	2,444	2,465
Total Revenues	467,897	2,444	470,341
Expenditures			
Current			
Health and human services	490,386	-	490,386
Excess (Deficit) of Revenues Over Expenditure	(22,489)	2,444	(20,045)
Other Financing Sources			
Transfers in	27,000	-	27,000
Net Change in Fund Balances	4,511	2,444	6,955
Fund Balances - Beginning of Year	53,210	61,775	114,985
Fund Balances - End of Year	\$ 57,721	\$ 64,219	\$ 121,940

## **NONMAJOR PROPRIETARY FUNDS**

### **Enterprise Funds**

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Golf Course Fund** – This fund is used to account for the operations and maintenance of the County's golf course.

**Landfill Fund** – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Net Assets

Nonmajor Proprietary Funds

December 31, 2007

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 6,525	\$ -	\$ 6,525
Taxes receivable	-	25,440	25,440
Accounts receivable	81	2,550	2,631
Inventories and prepaid items	2,767	40,000	42,767
Total Current Assets	9,373	67,990	77,363
Capital Assets			
Land and improvements	2,724,324	498,204	3,222,528
Buildings and improvements	284,567	-	284,567
Machinery and equipment	824,085	1,907	825,992
Less accumulated depreciation	(1,856,502)	(33,701)	(1,890,203)
Total Capital Assets - Net	1,976,474	466,410	2,442,884
<b>TOTAL ASSETS</b>	<b>1,985,847</b>	<b>534,400</b>	<b>2,520,247</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	2,521	6,891	9,412
Accrued payroll liabilities	18,339	-	18,339
Due to other funds	631,505	79,925	711,430
Due to other governments	653	-	653
Unearned revenues	647	27,990	28,637
Interest payable	517	-	517
Current maturities of long-term obligations	177,982	-	177,982
Total Current Liabilities	832,164	114,806	946,970
Long-term Obligations			
Noncurrent portion of long-term obligations	33,056	-	33,056
<b>TOTAL LIABILITIES</b>	<b>865,220</b>	<b>114,806</b>	<b>980,026</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,768,400	466,410	2,234,810
Unrestricted (deficit)	(647,773)	(46,816)	(694,589)
<b>TOTAL NET ASSETS</b>	<b>\$ 1,120,627</b>	<b>\$ 419,594</b>	<b>\$ 1,540,221</b>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
Nonmajor Proprietary Funds  
Year Ended December 31, 2007

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 725,945	\$ 5,100	\$ 731,045
Interdepartmental charges for services	7,955	-	7,955
Miscellaneous	3,206	-	3,206
Total Operating Revenues	<u>737,106</u>	<u>5,100</u>	<u>742,206</u>
Operating Expenses			
Public works	-	27,135	27,135
Culture, recreation and education	610,965	-	610,965
Depreciation	98,477	16,101	114,578
Total Operating Expenses	<u>709,442</u>	<u>43,236</u>	<u>752,678</u>
Operating Income (Loss)	<u>27,664</u>	<u>(38,136)</u>	<u>(10,472)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	30,300	30,300
Investment income	431	-	431
Interest expense	(15,248)	-	(15,248)
Total nonoperating revenue (expenses)	<u>(14,817)</u>	<u>30,300</u>	<u>15,483</u>
Income (loss) before transfers	12,847	(7,836)	5,011
Transfer out	<u>(71,200)</u>	<u>(8,000)</u>	<u>(79,200)</u>
Change in Net Assets	(58,353)	(15,836)	(74,189)
Net Assets - Beginning of Year	<u>1,178,980</u>	<u>435,430</u>	<u>1,614,410</u>
Net Assets - End of Year	<u>\$ 1,120,627</u>	<u>\$ 419,594</u>	<u>\$ 1,540,221</u>

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2007

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
<b>Cash Flows from Operating Activities</b>			
Cash received from user charges	\$ 737,670	\$ 5,100	\$ 742,770
Cash payments to suppliers	(175,019)	(23,400)	(198,419)
Cash payments to employees	(306,075)	-	(306,075)
Net Cash Provided (Used) by Operating Activities	256,576	(18,300)	238,276
<b>Cash Flows from Noncapital Financing Activities</b>			
Property taxes	-	30,300	30,300
Transfers out	(71,200)	(8,000)	(79,200)
Net Cash Provided by (Used by) Noncapital Financing Activities	(71,200)	22,300	(48,900)
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of capital assets	(14,778)	(4,000)	(18,778)
Principal payments on long-term debt	(163,136)	-	(163,136)
Interest payments on long-term debt	(15,248)	-	(15,248)
Net Cash Used by Capital and Related Financing Activities	(193,162)	(4,000)	(197,162)
<b>Cash Flows from Investing Activities:</b>			
Investment income	431	-	431
<b>Net Increase in Cash and Cash Equivalents</b>	(7,355)	-	(7,355)
<b>Cash and Cash Equivalents - Beginning of Year</b>	13,880	-	13,880
<b>Cash and Cash Equivalents -End of Year</b>	<u>\$ 6,525</u>	<u>\$ -</u>	<u>\$ 6,525</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ 27,664	\$ (38,136)	\$ (10,472)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	98,477	16,101	114,578
Changes in assets and liabilities			
Accounts receivable	(60)	(2,550)	(2,610)
Inventories and prepaid items	357	-	357
Accounts payable	(1,602)	3,614	2,012
Accrued payroll liabilities	(164)	-	(164)
Due to other funds	132,648	2,671	135,319
Due to other governments	370	-	370
Deferred revenues	(943)	-	(943)
Interest payable	(483)	-	(483)
Other liabilities	312	-	312
Net Cash Provided (Used) by Operating Activities	<u>\$ 256,576</u>	<u>\$ (18,300)</u>	<u>\$ 238,276</u>

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## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

**General Obligation Building Bonds 1999** – This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to initially finance major building remodeling and construction at the U.W. Center – Fond du Lac.

**Advance - Alliant Energy 2005-2006** – This cost center is used to accumulate monies for the payment of the \$1,091,000 Shared Savings Contract advance from Alliant Energy relating to the major building remodeling and construction at the Jail Facility and Sheriff Administration Building.

**General Obligation Bonds 2001** – This cost center is used to accumulate monies for the payment of the \$3,450,000 bonds issued to complete the financing of major building remodeling and construction at the U.W. Center – Fond du Lac.

**General Obligation Refunding Bonds 2001** – This cost center is used to accumulate monies for the payment of the \$3,730,000 bonds issued to refund the 1992 General Obligation Bonds and the 1993 General Obligation Refunding Bonds.

**General Obligation Taxable Refunding Bonds 2002** – This cost center is used to accumulate monies for the payment of the \$6,070,000 bonds issued to refund the 2001 State Trust Fund Loan originally issued to payoff the County's unfunded pension liability.

**General Obligation Promissory Notes 2003** – This cost center is used to accumulate monies for the payment of the \$2,485,000 notes issued to refund a \$1,100,000 State Trust Fund Loan issued to complete the financing of two Highway road projects, an Airport taxiway project, and the Fairgrounds Recreation Building remodeling project, and to fund a U.W. Center – Fond du Lac special assessment, upgrading the landfill, renovating a campground, and acquiring, replacing and upgrading equipment in the Sheriff's 911 Center.

**General Obligation Corporate Purpose Bonds 2005** - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Administration Building.

**General Obligation Promissory Notes 2006** – This cost center is used to accumulate monies for the payment of the \$3,415,000 notes issued to complete the financing of the major building remodeling and construction at the Jail Facility and Sheriff Administration Building, various project included in the County's five-year capital improvement plan, and improving parks, trails and the airport, and acquiring related equipment.

**General Obligation Promissory Notes 2007** – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other project included in the County's five-year capital improvement plan.



FOND DU LAC COUNTY, WISCONSIN  
Balance Sheet  
Debt Service Fund  
December 31, 2007

	General Obligation Building Bonds 1999	Advance Alliant Energy 2005 - 2006	General Obligation Bonds 2001	General Obligation Refunding Bonds 2001	General Obligation Taxable Refunding Bonds 2002	General Obligation Promissory Notes 2003	General Obligation Corp Purpose Bonds 2005	General Obligation Promissory Notes 2006	General Obligation Promissory Notes 2007	Total Debt Service Fund
<b>ASSETS</b>										
Cash and investments	\$ -	\$ 10,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,717	\$ 18,476
Receivables										
Taxes	987,412	234,383	336,173	143,400	610,384	176,750	370,650	748,900	668,183	4,276,235
<b>TOTAL ASSETS</b>	<b>\$ 987,412</b>	<b>\$ 245,142</b>	<b>\$ 336,173</b>	<b>\$ 143,400</b>	<b>\$ 610,384</b>	<b>\$ 176,750</b>	<b>\$ 370,650</b>	<b>\$ 748,900</b>	<b>\$ 675,900</b>	<b>\$ 4,294,711</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities										
Deferred revenues	\$ 987,412	\$ 234,383	\$ 336,173	\$ 143,400	\$ 610,384	\$ 176,750	\$ 370,650	\$ 748,900	\$ 668,183	\$ 4,276,235
Fund Balances										
Reserved-Retirement of long-term debt	-	10,759	-	-	-	-	-	-	7,717	18,476
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 987,412</b>	<b>\$ 245,142</b>	<b>\$ 336,173</b>	<b>\$ 143,400</b>	<b>\$ 610,384</b>	<b>\$ 176,750</b>	<b>\$ 370,650</b>	<b>\$ 748,900</b>	<b>\$ 675,900</b>	<b>\$ 4,294,711</b>

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Debt Service Fund  
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 4,202,999	\$ 4,202,999	\$ 4,202,999	\$ -
Expenditures				
Debt Service				
Principal	2,945,000	2,945,000	2,800,000	145,000
Interest and fiscal charges	1,442,409	1,442,409	1,419,650	22,759
Total Expenditures	4,387,409	4,387,409	4,219,650	167,759
Excess (Deficit) of Revenues Over Expenditures	(184,410)	(184,410)	(16,651)	167,759
Other Financing Sources (Uses)				
Issuance premium on long term debt	-	-	63,217	63,217
Debt issuance costs	-	-	(55,500)	(55,500)
Transfers in	232,000	232,000	75,000	(157,000)
Transfers out	(58,607)	(58,607)	(58,607)	-
Total Other Financing Sources (Uses)	173,393	173,393	24,110	(149,283)
Net Change in Fund Balance	\$ (11,017)	\$ (11,017)	7,459	\$ 18,476
Fund Balance - Beginning of Year			11,017	
Fund Balance - End of Year			\$ 18,476	

## **INTERNAL SERVICE FUNDS**

**Internal Service Funds** are used to account for services provided by one department to other departments on a cost-reimbursement basis.

**Health Self Insurance Fund** – This fund is used to account for the resources accumulated to provide health insurance to county employees and retirees on a self funded basis.

**Central Maintenance Fund** – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Net Assets

Internal Service Funds

December 31, 2007

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ -	\$ 65,918	\$ 65,918
Taxes receivable	-	249,613	249,613
Accounts receivable	743	-	743
Inventories and prepaid items	-	12,941	12,941
Total Current Assets	743	328,472	329,215
Capital Assets			
Machinery and equipment	-	233,683	233,683
Less accumulated depreciation	-	(175,135)	(175,135)
Total Capital Assets - Net	-	58,548	58,548
<b>TOTAL ASSETS</b>	743	387,020	387,763
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	-	128	128
Accrued payroll liabilities	-	49,831	49,831
Due to other funds	743	-	743
Deferred revenues	-	249,613	249,613
Other liabilities	-	14,029	14,029
Total Current Liabilities	743	313,601	314,344
<b>TOTAL LIABILITIES</b>	743	313,601	314,344
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	-	58,548	58,548
Unrestricted	-	14,871	14,871
<b>TOTAL NET ASSETS</b>	\$ -	\$ 73,419	\$ 73,419

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
Internal Service Funds  
Year Ended December 31, 2007

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Operating Revenues			
Public charges for services	\$ 14	\$ -	\$ 14
Interdepartmental charges for services	-	322,460	322,460
Total Operating Revenues	14	322,460	322,474
Operating Expenses			
General government	72,693	491,871	564,564
Depreciation	-	11,551	11,551
Total Operating Expenses	72,693	503,422	576,115
Operating Income (Loss)	(72,679)	(180,962)	(253,641)
Nonoperating Revenues			
Property taxes	-	211,510	211,510
Miscellaneous revenue	-	2,901	2,901
Total Nonoperating Revenues	-	214,411	214,411
Income (loss) before transfers	(72,679)	33,449	(39,230)
Other Financing Sources (Uses)			
Transfer in	22,666	-	22,666
Transfer out	-	(13,588)	(13,588)
Total Other Financing Sources (Uses)	22,666	(13,588)	9,078
Change in Net Assets	(50,013)	19,861	(30,152)
Net Assets - Beginning of Year	50,013	53,558	103,571
Net Assets - End of Year	\$ -	\$ 73,419	\$ 73,419

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Cash Flows  
Internal Service Funds  
Year Ended December 31, 2007

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from user charges	\$ 14	\$ 325,361	\$ 325,375
Cash payments to suppliers	(754,572)	(40,800)	(795,372)
Cash payments to employees	-	(454,961)	(454,961)
Net Cash Provided (Used) by Operating Activities	(754,558)	(170,400)	(924,958)
Cash Flows from Noncapital Financing Activities:			
Property taxes	-	211,510	211,510
Transfers in	22,666	-	22,666
Transfers out	-	(13,588)	(13,588)
Net Cash Provided by Noncapital Financing Activities	22,666	197,922	220,588
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	-	(45,233)	(45,233)
Net Increase (Decrease) in Cash and Cash Equivalents	(731,892)	(17,711)	(749,603)
Cash and Cash Equivalents - Beginning of Year	731,892	83,629	815,521
Cash and Cash Equivalents -End of Year	\$ -	\$ 65,918	\$ 65,918
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ (72,679)	\$ (180,962)	\$ (253,641)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	11,551	11,551
Changes in assets and liabilities			
Inventories and prepaid items	-	(2,094)	(2,094)
Accounts payable	(681,879)	(5,403)	(687,282)
Accrued payroll liabilities	-	5,593	5,593
Other liabilities	-	915	915
Net Cash Provided (Used) by Operating Activities	\$ (754,558)	\$ (170,400)	\$ (924,958)

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## **FIDUCIARY FUNDS**

### **Agency Funds**

**Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.**

**Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.**

**District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.**

**Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.**

**Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.**

**Drainage Districts Fund – This fund is used to account for funds advanced to the Drainage Board to update plans for various drainage districts within the County.**

**Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.**



# FOND DU LAC COUNTY, WISCONSIN

## Combining Balance Sheet

### Agency Funds

December 31, 2007

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
<b>ASSETS</b>						
Cash and investments	\$ 125,679	\$ 11,803	\$ 66,016	\$ 1,096,562	\$ 2,575,694	\$ 3,875,754
Receivables						
Delinquent special assessments	-	-	-	-	151,393	151,393
Accounts	-	-	541	-	-	541
Due from other governments	-	-	-	-	1,106,399	1,106,399
<b>TOTAL ASSETS</b>	<b>\$ 125,679</b>	<b>\$ 11,803</b>	<b>\$ 66,557</b>	<b>\$ 1,096,562</b>	<b>\$ 3,833,486</b>	<b>\$ 5,134,087</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 125,679	\$ -	\$ 48,631	\$ 241,073	\$ -	\$ 415,383
Due to other governments	-	-	261	3,845	3,833,486	3,837,592
Other liabilities	-	11,803	17,665	851,644	-	881,112
<b>TOTAL LIABILITIES</b>	<b>\$ 125,679</b>	<b>\$ 11,803</b>	<b>\$ 66,557</b>	<b>\$ 1,096,562</b>	<b>\$ 3,833,486</b>	<b>\$ 5,134,087</b>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
December 31, 2007

Balance January 1 2007		Additions		Deductions		Balance December 31 2007
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**PATIENT TRUST FUND**

Assets

Cash and investments	\$	117,902	\$	1,147,828	\$	1,140,051	\$	125,679
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Total Assets	\$	117,902	\$	1,147,828	\$	1,140,051	\$	125,679
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Liabilities

Accounts payable	\$	117,902	\$	1,147,828	\$	1,140,051	\$	125,679
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Total Liabilities	\$	117,902	\$	1,147,828	\$	1,140,051	\$	125,679
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**DISTRICT ATTORNEY FUND**

Assets

Cash and investments	\$	8,666	\$	109,636	\$	106,499	\$	11,803
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Total Assets	\$	8,666	\$	109,636	\$	106,499	\$	11,803
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Liabilities

Other liabilities	\$	8,666	\$	109,636	\$	106,499	\$	11,803
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Total Liabilities	\$	8,666	\$	109,636	\$	106,499	\$	11,803
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**HUBER LAW/CANTEEN FUND**

Assets

Cash and investments	\$	51,002	\$	29,204	\$	14,190	\$	66,016
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Receivables

Accounts		91		541		91		541
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Total Assets	\$	51,093	\$	29,745	\$	14,281	\$	66,557
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Liabilities

Accounts payable	\$	37,649	\$	17,503	\$	6,521	\$	48,631
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Due to other governments		-		3,572		3,311		261
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Other liabilities		13,444		4,221		-		17,665
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Total Liabilities	\$	51,093	\$	25,296	\$	9,832	\$	66,557
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**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
December 31, 2007

	Balance January 1 2007	Additions	Deductions	Balance December 31 2007
<b>CLERK OF COURTS FUND</b>				
Assets				
Cash and investments	\$ 818,830	\$ 658,239	\$ 380,507	\$ 1,096,562
Total Assets	\$ 818,830	\$ 658,239	\$ 380,507	\$ 1,096,562
Liabilities				
Accounts payable	\$ 268,735	\$ 241,073	\$ 268,735	\$ 241,073
Due to other governments	6,118	3,845	6,118	3,845
Other liabilities	543,977	933,092	625,425	851,644
Total Liabilities	\$ 818,830	\$ 1,178,010	\$ 900,278	\$ 1,096,562
<b>TAX COLLECTION FUND</b>				
Assets				
Cash and investments	\$ 2,997,725	\$ 40,323,442	\$ 40,745,473	\$ 2,575,694
Receivables				
Delinquent special assessments	115,881	97,310	61,798	151,393
Due from other governments	946,024	1,287,753	1,127,378	1,106,399
Total Assets	\$ 4,059,630	\$ 41,708,505	\$ 41,934,649	\$ 3,833,486
Liabilities				
Due to other governments	\$ 4,059,630	\$ 39,736,944	\$ 39,963,088	\$ 3,833,486
Total Liabilities	\$ 4,059,630	\$ 39,736,944	\$ 39,963,088	\$ 3,833,486
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash and investments	\$ 3,994,125	\$ 42,268,349	\$ 42,386,720	\$ 3,875,754
Receivables				
Delinquent special assessments	115,881	97,310	61,798	151,393
Accounts	91	541	91	541
Due from other governments	946,024	1,287,753	1,127,378	1,106,399
Total Assets	\$ 5,056,121	\$ 43,653,953	\$ 43,575,987	\$ 5,134,087
Liabilities				
Accounts payable	\$ 424,286	\$ 1,406,404	\$ 1,415,307	\$ 415,383
Due to other governments	4,065,748	39,744,361	39,972,517	3,837,592
Other liabilities	566,087	1,046,949	731,924	881,112
Total Liabilities	\$ 5,056,121	\$ 42,197,714	\$ 42,119,748	\$ 5,134,087

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**CAPITAL ASSETS USED IN THE OPERATION OF  
GOVERNMENTAL FUNDS**

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Comparative Schedules By Source

December 31, 2007

	<u>2007</u>	<u>2006</u>
Governmental funds capital assets:		
Land/land improvements	\$ 3,781,578	\$ 3,755,247
Buildings/building improvements	35,683,056	36,557,882
Machinery and equipment	3,321,569	3,075,983
Infrastructure	30,016,530	29,255,219
	<u>\$ 72,802,733</u>	<u>\$ 72,644,331</u>
Investments in general fixed assets by fund		
General Fund		
Land/land improvements	\$ 2,836,334	\$ 2,810,003
Buildings/building improvements	35,489,011	36,358,555
Machinery and equipment	2,984,765	2,718,240
Special Revenue Funds		
Land/land improvements	945,244	945,244
Buildings/building improvements	194,045	199,327
Machinery and equipment	336,804	357,743
Infrastructure	30,016,530	29,255,219
	<u>\$ 72,802,733</u>	<u>\$ 72,644,331</u>

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Schedule By Function and Activity

December 31, 2007

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
<b>General Government:</b>						
County Board	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
Clerk of Courts	-	152,698	215,174	-	247,364	120,508
Probate	-	8,770	6,671	-	5,600	9,841
Family Court Commissioner	-	-	27,435	-	15,663	11,772
Medical Examiner	-	-	20,642	-	18,002	2,640
Morgue	-	-	103,291	-	41,172	62,119
District Attorney	-	2,505	59,062	-	45,775	15,792
Victim/Witness Program	-	-	1,889	-	1,299	590
Corp Counsel	-	-	22,283	-	19,145	3,138
County Executive	-	6,711	10,650	-	11,161	6,200
County Clerk	-	3,342	36,088	-	27,484	11,946
Elections	-	-	110,430	-	84,509	25,921
Personnel	-	5,040	19,400	-	10,864	13,576
Information Systems	-	28,609	933,793	-	738,598	223,804
Finance Dept.	-	4,754	233,333	-	228,482	9,605
County Treasurer	-	4,527	51,912	-	36,729	19,710
Tax Listing	-	852	33,748	-	24,086	10,514
Purchasing	-	4,329	12,000	-	11,848	4,481
Central Services	-	5,926	485,340	-	476,878	14,388
Telecommunications	-	-	33,262	-	7,161	26,101
Govt. Center	514,643	7,179,118	269,970	-	3,933,927	4,029,804
Safety Bldg	-	1,323,873	6,747	-	1,105,764	224,856

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Schedule By Function and Activity (continued)

December 31, 2007

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
General Government (continued):						
RM Meeting Room	5,447	32,384	1,511	-	30,120	9,222
Administrative Car Pool	-	-	53,267	-	53,267	-
Western Avenue Annex	-	953,452	1,649	-	212,876	742,225
Elm St. Property	-	34,295	-	-	8,189	26,106
Adams School Property	-	73,210	-	-	12,963	60,247
Manis Property	-	5,253	-	-	1,653	3,600
Portland St. Property	-	501,860	-	-	93,611	408,249
Register of Deeds	-	15,306	158,434	-	139,968	33,772
Land Records	-	1,200	127,499	-	95,541	33,158
County Surveyor	-	-	14,142	-	13,463	679
Section Corner	-	-	4,693	-	4,693	-
Total General Government	520,090	10,348,014	3,054,720	-	7,758,260	6,164,564

Public Safety:

Jail Bldg Maintenance	-	87,503	4,680	-	21,984	70,199
Sheriff	-	-	2,528,864	-	1,502,250	1,026,614
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch	-	5,100	2,826,053	-	2,078,289	752,864
Jail	-	20,811,953	582,476	-	3,594,601	17,799,828
EMPG Emerg Mgmt	-	93,663	327,224	-	364,441	56,446
EPCRA Emerg Plan	-	-	24,491	-	17,860	6,631

(Continued)



**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Schedule By Function and Activity (continued)

December 31, 2007

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
<b>Public Safety (continued):</b>						
Hazmat	-	-	47,639	-	46,514	1,125
Jail Huber Canteen	-	-	3,221	-	1,266	1,955
<b>Total Public Safety</b>	-	20,998,219	6,351,559	-	7,634,116	19,715,662
<b>Health &amp; Human Services:</b>						
Health Dept	-	-	122,739	-	93,951	28,788
Inspection Program	-	-	22,152	-	21,569	583
Home Health	-	-	14,172	-	13,996	176
Tobacco Control	-	-	616	-	616	-
Public Health	-	-	27,645	-	16,777	10,868
WIC	-	-	25,637	-	15,474	10,163
Family Crt Counseling	-	-	9,278	-	8,958	320
Family Support	-	2,177	235,106	-	182,329	54,954
Senior Services	-	3,905	468,231	-	284,404	187,732
Veterans Services	1,710	-	35,704	-	26,100	11,314
Aging Nutrition	-	-	80,811	-	76,371	4,440
Dept of Community Programs	-	97,081	606,587	-	507,333	196,335
Dept of Social Services	-	197,806	1,001,919	-	881,187	318,538
Care Mgmt Organization	-	-	65,950	-	54,415	11,535
<b>Total Health &amp; Human Services:</b>	1,710	300,969	2,716,547	-	2,183,480	835,746

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity (continued)

December 31, 2007

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	General Fixed Assets Net
<b>Culture/Recreation/Education:</b>						
Parks	3,091,765	641,358	391,612	-	1,584,915	2,539,820
Waupun Pool	-	-	7,696	-	7,696	-
Recreation Trails	8,319	-	-	-	1,837	6,482
Fairgrounds	1,573,434	3,505,961	388,448	-	3,291,912	2,175,931
County Extension	-	-	136,041	-	102,920	33,121
UW-FDL Center	371,103	16,857,589	19,659	-	6,926,142	10,322,209
<b>Total Culture/Recr/Education</b>	<b>5,044,621</b>	<b>21,004,908</b>	<b>943,456</b>	<b>-</b>	<b>11,915,422</b>	<b>15,077,563</b>
<b>Conservation/Development:</b>						
Land Conservation	-	-	166,023	-	146,223	19,800
Conservation Wardens	-	-	650	-	650	-
Planning	-	-	92,037	-	78,235	13,802
Environmental Services	-	-	44,682	-	42,344	2,338
POWTS Maintenance Program	-	-	17,424	-	6,892	10,532
Non-Metallic Mining	-	-	4,177	-	3,225	952
<b>Total Conservation/Development</b>	<b>-</b>	<b>-</b>	<b>324,993</b>	<b>-</b>	<b>277,569</b>	<b>47,424</b>
<b>County Road/Bridge System</b>						
Highway Infrastructure	945,244	-	-	56,353,798	26,337,268	30,961,774
<b>Total General Fixed Assets</b>						
Allocated to Functions - Net	\$ 6,511,665	\$52,652,110	\$ 13,391,275	\$ 56,353,798	\$ 56,106,115	\$ 72,802,733

# FOND DU LAC COUNTY, WISCONSIN

## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

### Schedule of Changes By Function and Activity

For the year ended December 31, 2007

	General Fixed Assets 01/01/07	Additions	Deductions	General Fixed Assets 12/31/07
General Government:				
County Board	\$ 405	\$ -	\$ -	\$ 405
Clerk of Courts	361,072	6,800	-	\$ 367,872
Probate	6,671	8,770	-	\$ 15,441
Family Court Commissioner	27,435	-	-	\$ 27,435
Medical Examiner	20,642	-	-	\$ 20,642
Morgue	36,842	66,449	-	\$ 103,291
District Attorney	53,538	8,029	-	\$ 61,567
Victim/Witness Program	1,889	-	-	\$ 1,889
Corp Counsel	22,283	-	-	\$ 22,283
County Executive	18,477	-	1,116	\$ 17,361
County Clerk	38,752	864	186	\$ 39,430
Elections	109,077	1,353	-	\$ 110,430
Human Resources	20,100	4,660	320	\$ 24,440
Information Systems	918,125	54,133	9,856	\$ 962,402
Finance Dept.	240,530	1,957	4,400	\$ 238,087
County Treasurer	54,758	3,783	2,102	\$ 56,439
Tax Listing	35,713	-	1,113	\$ 34,600
Purchasing	16,579	-	250	\$ 16,329
Central Services	480,001	11,265	-	\$ 491,266
Telecommunications	7,462	25,800	-	\$ 33,262
Govt. Center	7,940,868	23,113	250	\$ 7,963,731
Safety Bldg	1,330,620	-	-	\$ 1,330,620
RM Meeting Room	39,342	-	-	\$ 39,342
Administrative Car Pool	53,267	-	-	\$ 53,267
Western Avenue Annex	561,073	394,028	-	\$ 955,101
Elm St. Property	34,295	-	-	\$ 34,295
Adams School Property	73,210	-	-	\$ 73,210
Manis Property	5,253	-	-	\$ 5,253
Portland St. Property	501,860	-	-	\$ 501,860
Register of Deeds	173,740	-	-	\$ 173,740
Land Records	120,951	8,698	950	\$ 128,699
County Surveyor	14,142	-	-	\$ 14,142
Section Corner	4,693	-	-	\$ 4,693
Total General Government	13,323,665	619,702	20,543	13,922,824

(Continued)

# FOND DU LAC COUNTY, WISCONSIN

## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

### Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2007

	General Fixed Assets 01/01/07	Additions	Deductions	General Fixed Assets 12/31/07
<b>Public Safety:</b>				
Jail Bldg Maintenance	92,183	-	-	\$ 92,183
Sheriff	2,103,261	473,121	47,518	\$ 2,528,864
Sheriff Community Serv	6,911	-	-	\$ 6,911
Dispatch	2,318,658	516,444	3,949	\$ 2,831,153
Jail	21,324,484	70,464	519	\$ 21,394,429
EMPG Emerg Mgmt	418,255	2,632	-	\$ 420,887
EPCRA Emerg Plan	26,316	-	1,825	\$ 24,491
Hazmat	47,639	-	-	\$ 47,639
Jail Huber Canteen	3,221	-	-	\$ 3,221
<b>Total Public Safety</b>	<b>26,340,928</b>	<b>1,062,661</b>	<b>53,811</b>	<b>27,349,778</b>
<b>Health &amp; Human Services:</b>				
Health Dept	117,796	6,652	1,709	\$ 122,739
Inspection Program	22,152	-	-	\$ 22,152
Home Health	14,172	-	-	\$ 14,172
Tobacco Control	616	-	-	\$ 616
Public Health	27,645	-	-	\$ 27,645
WIC	21,529	4,108	-	\$ 25,637
Family Crt Counseling	9,278	-	-	\$ 9,278
Family Support	231,129	10,102	3,948	\$ 237,283
Senior Services	487,026	104,780	119,670	\$ 472,136
Veterans Services	36,167	1,247	-	\$ 37,414
Aging Nutrition	80,811	-	-	\$ 80,811
Dept of Community Programs	662,346	58,903	17,581	\$ 703,668
Dept of Social Services	1,179,465	73,208	52,948	\$ 1,199,725
Care Mgmt Organization	65,950	-	-	\$ 65,950
<b>Total Health &amp; Human Services:</b>	<b>2,956,082</b>	<b>259,000</b>	<b>195,856</b>	<b>3,019,226</b>

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

**Schedule of Changes By Function and Activity (Continued)**

For the year ended December 31, 2007

	General Fixed Assets 01/01/07	Additions	Deductions	General Fixed Assets 12/31/07
Culture/Recreation/Education:				
Parks	4,090,042	239,845	205,152	\$ 4,124,735
Waupun Pool	27,535	-	19,839	\$ 7,696
Recreation Trails	8,319	-	-	\$ 8,319
Fairgrounds	5,334,794	133,049	-	\$ 5,467,843
County Extension	134,564	2,565	1,088	\$ 136,041
Farm Progress Days	-	-	-	\$ -
UW-FDL Center	17,198,816	49,535	-	\$ 17,248,351
Total Culture/Recr/Education	26,794,070	424,994	226,079	26,992,985
Conservation/Development:				
Land Conservation	166,854	6,451	7,282	\$ 166,023
Conservation Wardens	650	-	-	\$ 650
Planning	91,630	3,918	3,511	\$ 92,037
Environmental Services	44,682	-	-	\$ 44,682
POWTS Maintenance Program	17,424	-	-	\$ 17,424
Non-Metallic Mining	4,177	-	-	\$ 4,177
Total Conservation/Development	325,417	10,369	10,793	324,993
Total General Fixed Assets allocated to Functions	69,740,162	2,376,726	507,082	71,609,806
County Road/Bridge System	55,818,873	2,677,135	1,196,966	57,299,042
Total General Fixed Assets	125,559,035	\$ 5,053,861	\$ 1,704,048	128,908,848
Accumulated Depreciation	(52,914,704)	\$ (4,575,280)	\$ (1,383,869)	(56,106,115)
Total General Fixed Assets - Net	\$ 72,644,331			\$ 72,802,733